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Certified Public Manager Project

*Evaluation and Process Improvement of the
Purchasing, Accounts Payable and Receiving Process*

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SPARTANBURG COMMUNITY COLLEGE



Certified Public Manager Project

**Evaluation and Process Improvement of the Purchasing, Accounts Payable
and Receiving Process**

February 2, 2009

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Problem Statement

Spartanburg Community College (formerly Spartanburg Technical College) is one of sixteen colleges in the South Carolina Technical College System. As with all state government agencies, the College follows the guidelines in the South Carolina Consolidated Procurement Code. As part of the State Board for Technical and Comprehensive Education, the College also follows policies and procedures of the State Board for Technical and Comprehensive Education. The Financial Reporting Guide for the South Carolina Technical College System gives detailed guidance for accounting departments and external auditors.

The College was established in 1963 and for many years establishing credit with vendors and the general public was as easy as mailing a purchase order. It was rare that credit applications or credit checks were required. Most purchase transactions were with local businesses or with vendors that were on state contract. As the College has grown, so have our requirements. More medical and science supplies are needed. More computer equipment and supplies are being requested by instructors and staff members. The College opened two new satellite campuses and built four new buildings in the past ten years. All this growth requires purchases with more diversified and distant vendors. With these new vendors come more rigid credit requirements. Vendors are requiring credit applications with three or more credit references for new accounts. With the state of the economy, vendors are turning to services such as Dunn & Bradstreet to review the credit history and health of potential customers.

Dunn & Bradstreet uses different indicators to predict the financial stability of a company. One indicator used by Dunn & Bradstreet is the Financial Stress Score (FSS). This

score is primarily used by business professionals to predict the likelihood of a company ceasing business without paying creditors in full or seeking reorganizing relief from creditors under state or federal law over the next twelve months. The Commercial Credit Score (CSR) is used for small credit decisions. This score predicts the likelihood of a company becoming delinquent (90+ days past terms) in its payments during the next twelve months. The PAYDEX score is a numerical score assigned by Dunn & Bradstreet that indicates the promptness of payments to creditors. PAYDEX scores range from 0 to 100 as follows:

PAYDEX	Payment History
100	Anticipate
90	Discount
80	Prompt
70	15 Days Beyond Terms
60	22 Days Beyond Terms
50	30 Days Beyond Terms
40	60 Days Beyond Terms
30	90 Days Beyond Terms
20	120 Days Beyond Terms
UN	Unavailable

Source: Dunn & Bradstreet Website

Spartanburg Community College is registered with Dun & Bradstreet. During the last couple of years the credit scores have declined slightly. A PAYDEX of 75 indicates we pay eight days beyond terms. A PAYDEX of 72 indicates we pay 12 days beyond terms. Our management would like to see it improved. Since Dunn & Bradstreet rates 75 or above as a good score, our goal is to improve the score to 75 or greater. An improved score would make establishing credit with new vendors much easier.

Spartanburg Community College's Dunn & Bradstreet Scores

	2005	2006	2007	2008
Financial Stress Score	100	100	100	100
Commercial Credit Score	75	82	79	75
PAYDEX	76	76	75	72

Data Collection and Analysis

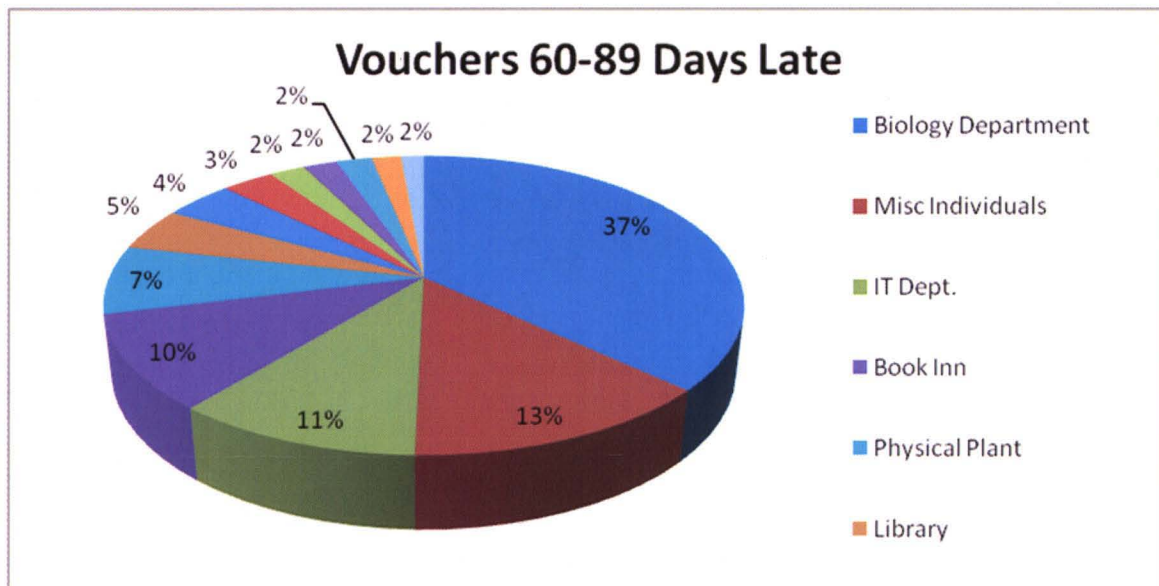
In order to improve the credit scores, it was first necessary to analysis the entire purchasing, accounts payable and shipping/receiving process. A working committee was formed that included three members of the Purchasing Office, two members of the Accounts Payable Department, one member of the Shipping Department and the Director of Finance. This committee met and decided to flow-chart our entire process. This process required two formal meetings and several informal meetings to make sure all the steps were charted (Appendix A). Because all three departments are integrated through our accounting system, Datatel, most steps are dictated by the computer operating system. Review of the flowcharts did not highlight any unnecessary steps or duplication of effort. Duplication of effort had been eliminated when the College implemented Datatel during the year 2000.

Next the committee decided to review all vouchers for the last fiscal year. Out of 8,844 vouchers processed during the fiscal year 2007-08, 153 vouchers were over 90 days old when paid: 284 vouchers were between 60 and 89 days old when paid (Appendix B). These delinquent payments represent less than 5% of our total vouchers or payments. Due

to the large number of vouchers issued and the lack of time to analyze all the vouchers, the committee felt analyzing vouchers over 60 days old would be sufficient to see trends for non-payment. Ideally, each and every late paid voucher should be analyzed. The vouchers over 60 days old were analyzed in detail.

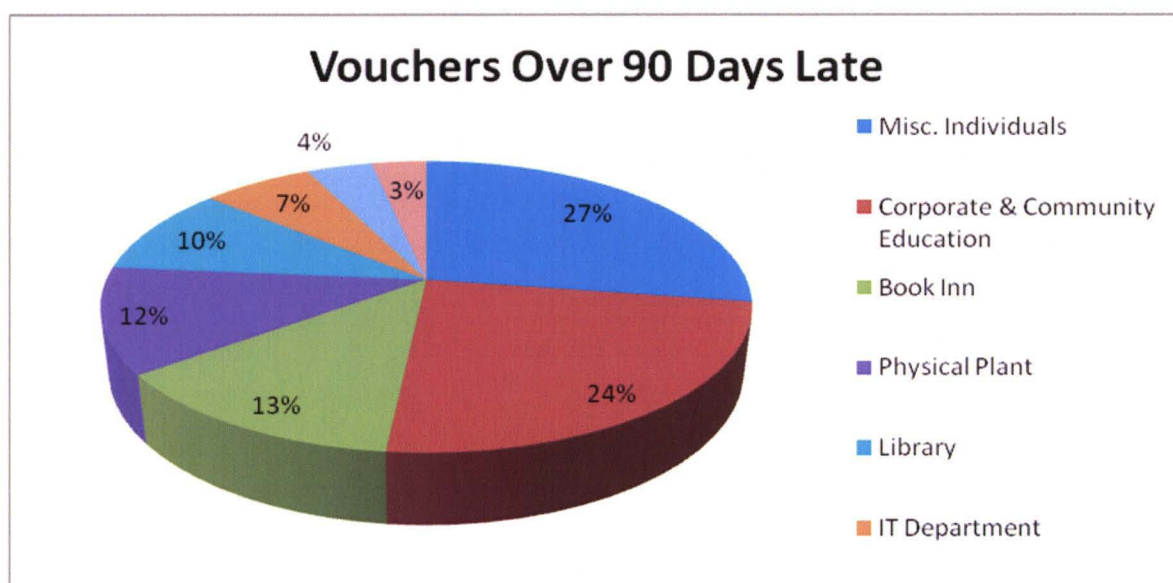
Spartanburg Community College
Vouchers 60 - 89 Days Late for Payment
F/Y 2007-08

<u>Description</u>	<u>No. of Items</u>	<u>%</u>
Biology Department	105	37%
Misc Individuals	38	13%
IT Dept.	30	11%
Book Inn	29	10%
Physical Plant	21	7%
Library	13	5%
Corporate & Community Education	12	4%
Media Center	9	3%
Dental Assisting	6	2%
President's Office	6	2%
Culinary Arts	6	2%
Cuppa Cabeana	5	2%
Allied Health Division	4	1%
Total Vouchers	284	100%



Spartanburg Community College
Re-cap of Vouchers Over 90 Days Old
F/Y 2007-08

<u>Description</u>	<u>No. of Items</u>	<u>%</u>
Misc. Individuals	42	27%
Corporate & Community Education	37	24%
Book Inn	20	13%
Physical Plant	18	12%
Library	15	10%
IT Department	10	7%
MLT Department	6	4%
Culinary Arts	5	3%
Total Vouchers	153	100%



Some definite trends were evident. Departments that performed their own purchasing function such as the library, bookstore, and physical plant had a larger

percentage of the late payments. It was also determined that the science and health departments had a large percentage of late payments. Incomplete purchase orders were another area of concern. The College does not pay invoices until the purchase order is complete.

The committee brainstormed reasons vouchers are paid late. It was felt that large purchase orders with back-dated items are the cause in many cases. This is especially true for the biology and health departments. These departments make large purchases with many small items. These departments also equipped labs in the new buildings and at the new Cherokee campus this past year. Construction of the new buildings and campuses also generated more purchasing activity for the physical plant department. Again large purchases with many small items were made. Again items were placed on back-order. Sometimes installation of lab equipment delayed payment. Our Corporate and Continuing Education department had several late payments. In some cases, time of year or workloads prevented departments from unpacking deliveries and notification to the Shipping & Receiving Department to release purchase orders for payment. In other cases the invoices were not mailed to Accounts Payable which delays payment. There were some items returned and a delay in receiving credit memos. There were also documented reasons payment was withheld in some cases. Many times items are delivered to the departments, but the departments fail to notify Shipping & Receiving when the purchase order is complete. If the invoice is mailed directly to the department, Accounts Payable has no way of knowing items have been received; thus a delay in making the payment. In all cases, it

was felt by the committee that better, more prompt communication between departments would prove beneficial.

Implementation and Evaluation

During the meetings one major change in the process was discussed. It was decided to use Shipping & Receiving's new package tracking device to communicate with all departments earlier. The committee felt that every other week a download of the information on the package tracker would be sent to the Purchasing Department. This download would provide a list of purchase orders received and delivered to the departments on campus. Purchasing will use this list to send a first notice reminder to the employee listed on the purchase order (Appendix C). If the purchase order is not released for payment by the time Shipping & Receiving downloads the list two weeks later, a second stronger reminder would be sent to the employee and their immediate supervisor by Purchasing (Appendix D). If the purchase has not been released for payments by time of the next download (two weeks later), the Accounts Payable Department will be notified and a third, stronger notice will be sent to the employee, the direct supervisor and the appropriate President Council member (Appendix E).

This new notification procedure was presented to the President's Council and support was given for the process.

The analysis of last fiscal year's vouchers also indicated that the decentralized purchasing functions or the departments that prepare their own purchase orders are an

issue. The Director of Purchasing and the Accounts Payable Coordinator plan to meet with these departments individually. The importance of prompt payment and clear communication will be stressed.

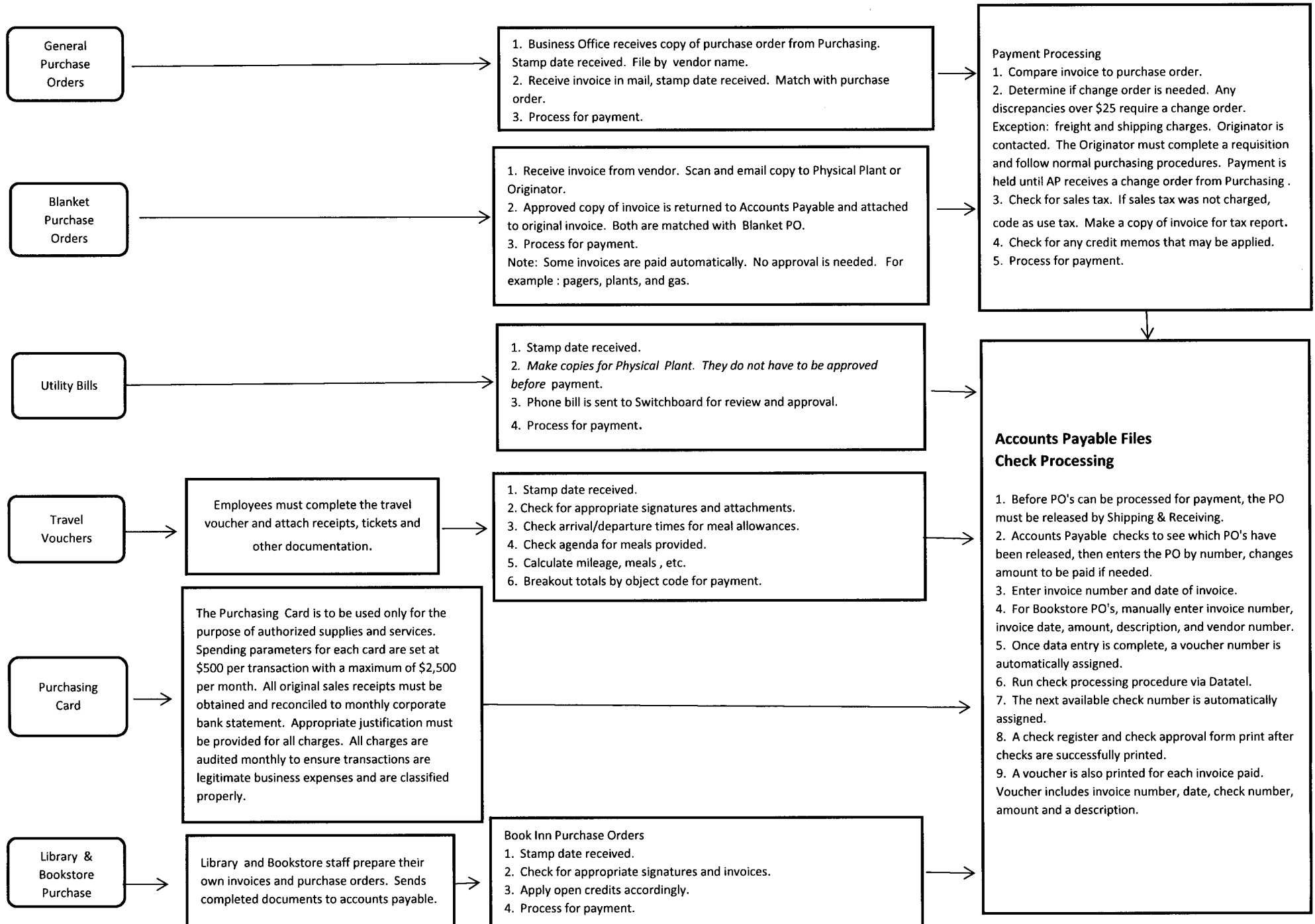
Summary and Recommendations

The committee also recommends that in the event of large purchase orders with many items, special consideration would be given for partial payment. Partial payments would be approved by the Executive Vice President of Business Affairs. Close monitoring and communication between the Purchasing and Accounts Payable departments would identify these unusual circumstances.

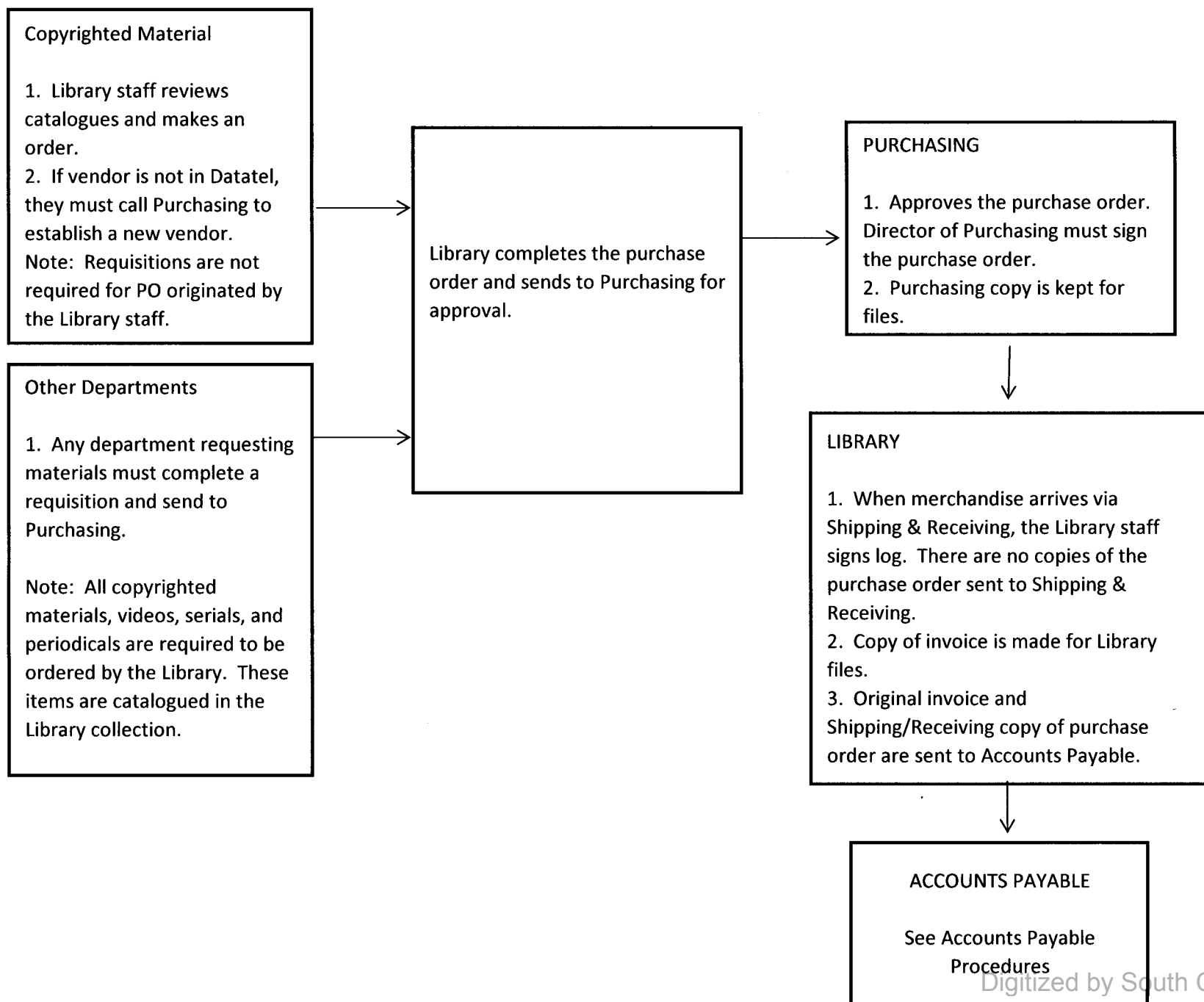
The committee was very excited to have an opportunity to make a difference and to improve the Dunn & Bradstreet scores for our college. It was felt by the committee that the early reminder notices would make an impact. To evaluate the success of this change in procedure, Dunn & Bradstreet scores will be monitored closely. In addition, at the end of the fiscal year, the 2008-09 vouchers will be analyzed again to see if the number of late payments declined. Because this process was not implemented until November 2008, the full impact of the process improvement will not be evident this fiscal year. However, the goal for fiscal year 2008-09 is to decrease the number of late payments by 1% and increase the Dunn & Bradstreet PAYDEX score by 1%. Over the next two fiscal years the goal is to decrease the late payments by 1% per year and increase the PAYDEX by 1% each year. Annual progress reports will be made to the President's Council.

Appendix

ACCOUNTS PAYABLE PROCEDURE



Library Purchase Order Procedures



SPARTANBURG COMMUNITY COLLEGE VOUCHERS

F/Y 2007-08

Appendix B

AMOUNT	CHECK DATE	INVOICE DATE	VOUCHER DATE	VOUCHERS	DAYS
150.00	4/1/2008 0:00	12/30/2007 0:00	4/1/2008 0:00	V0100121	93
275.00	1/8/2008 0:00	6/7/2007 0:00	1/7/2008 0:00	V0095384	215
75.00	1/8/2008 0:00	7/10/2007 0:00	1/7/2008 0:00	V0095383	182
1,562.71	3/17/2008 0:00	12/7/2007 0:00	3/14/2008 0:00	V0099478	101
64.80	3/17/2008 0:00	12/7/2007 0:00	3/14/2008 0:00	V0099480	101
384.10	3/17/2008 0:00	12/7/2007 0:00	3/14/2008 0:00	V0099481	101
61.10	3/17/2008 0:00	12/7/2007 0:00	3/14/2008 0:00	V0099484	101
36.70	3/17/2008 0:00	12/10/2007 0:00	3/14/2008 0:00	V0099482	98
1,451.03	3/17/2008 0:00	12/10/2007 0:00	3/14/2008 0:00	V0099483	98
539.78	3/17/2008 0:00	12/13/2007 0:00	3/14/2008 0:00	V0099487	95
193.96	1/3/2008 0:00	10/1/2007 0:00	1/3/2008 0:00	V0095322	94
55.66	12/6/2007 0:00	9/5/2007 0:00	12/6/2007 0:00	V0094791	92
55.66	12/6/2007 0:00	9/5/2007 0:00	12/6/2007 0:00	V0094791	92
213.84	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094776	91
56.48	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094777	91
58.58	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094778	91
67.85	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094780	91
387.98	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094781	91
514.08	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094852	91
2,440.88	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094853	91
356.25	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094854	91
944.15	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094855	91
389.50	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094857	91
574.68	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094858	91
761.37	12/6/2007 0:00	9/6/2007 0:00	12/6/2007 0:00	V0094860	91
136.99	3/17/2008 0:00	12/17/2007 0:00	3/14/2008 0:00	V0099488	91
34,960.00	1/31/2008 0:00	8/30/2007 0:00	1/31/2008 0:00	V0097750	154
36.27	6/30/2007 0:00	10/14/2005 0:00	6/30/2007 0:00	V0088270	624
4,275.00	8/23/2007 0:00	11/21/2006 0:00	8/15/2007 0:00	V0089247	275
4,350.00	8/23/2007 0:00	2/7/2007 0:00	8/15/2007 0:00	V0089246	197
4,350.00	5/13/2008 0:00	11/1/2007 0:00	5/12/2008 0:00	V0101338	194
325.60	10/11/2007 0:00	4/1/2007 0:00	10/11/2007 0:00	V0093062	193
105.00	3/27/2008 0:00	11/7/2007 0:00	3/27/2008 0:00	V0099938	141
809.67	3/27/2008 0:00	11/8/2007 0:00	3/27/2008 0:00	V0099956	140
233.10	1/22/2008 0:00	9/13/2007 0:00	1/16/2008 0:00	V0095694	131
2,773.00	3/27/2008 0:00	12/11/2007 0:00	3/27/2008 0:00	V0099944	107
5,046.89	4/10/2008 0:00	12/28/2007 0:00	4/10/2008 0:00	V0100380	104
277.40	9/26/2007 0:00	6/20/2007 0:00	9/25/2007 0:00	V0092486	98
59.36	12/13/2007 0:00	9/7/2007 0:00	12/13/2007 0:00	V0095116	97
421.64	6/17/2008 0:00	3/12/2008 0:00	6/17/2008 0:00	V0102991	97
22.57	6/17/2008 0:00	3/12/2008 0:00	6/17/2008 0:00	V0102992	97
20,698.08	1/15/2008 0:00	10/15/2007 0:00	1/14/2008 0:00	V0095598	92
10,000.00	5/29/2008 0:00	2/28/2008 0:00	5/29/2008 0:00	V0101824	91
34.10	6/30/2007 0:00	3/31/2007 0:00	6/30/2007 0:00	V0088397	91
59.11	10/30/2007 0:00	11/27/2006 0:00	10/30/2007 0:00	V0093605	337
51.52	10/30/2007 0:00	4/10/2007 0:00	10/30/2007 0:00	V0093606	203
8,157.44	4/16/2008 0:00	12/23/2007 0:00	4/15/2008 0:00	V0100514	115

SPARTANBURG COMMUNITY COLLEGE VOUCHERS

F/Y 2007-08

Appendix B

AMOUNT	CHECK DATE	INVOICE DATE	VOUCHER DATE	VOUCHERS	DAYS
186.25	5/29/2008 0:00	6/19/2007 0:00	5/28/2008 0:00	V0101764	345
1,745.00	5/21/2008 0:00	9/17/2007 0:00	5/19/2008 0:00	V0101521	247
35.30	1/24/2008 0:00	6/25/2007 0:00	1/24/2008 0:00	V0095784	213
164.51	4/8/2008 0:00	10/4/2007 0:00	4/8/2008 0:00	V0100347	187
729.00	1/29/2008 0:00	8/7/2007 0:00	8/14/2007 0:00	V0089231	175
1,000.00	11/13/2007 0:00	7/1/2007 0:00	11/12/2007 0:00	V0094047	135
4,645.00	11/13/2007 0:00	7/10/2007 0:00	11/12/2007 0:00	V0094046	126
288.51	5/22/2008 0:00	1/31/2008 0:00	5/22/2008 0:00	V0101614	112
288.90	1/3/2008 0:00	9/17/2007 0:00	1/3/2008 0:00	V0095317	108
660.00	10/25/2007 0:00	7/11/2007 0:00	10/25/2007 0:00	V0093493	106
1,985.00	2/28/2008 0:00	11/16/2007 0:00	2/28/2008 0:00	V0098911	104
25.60	1/3/2008 0:00	9/24/2007 0:00	1/3/2008 0:00	V0095266	101
771.75	3/12/2008 0:00	12/4/2007 0:00	3/10/2008 0:00	V0099320	99
404.00	1/8/2008 0:00	10/2/2007 0:00	1/4/2008 0:00	V0095342	98
142.67	1/8/2008 0:00	10/8/2007 0:00	1/7/2008 0:00	V0095360	92
464.40	1/15/2008 0:00	9/17/2007 0:00	1/14/2008 0:00	V0095530	120
100.00	4/16/2008 0:00	7/19/2007 0:00	8/2/2007 0:00	V0088970	272
135.40	10/16/2007 0:00	6/18/2007 0:00	10/16/2007 0:00	V0093248	120
15.00	1/22/2008 0:00	6/27/2007 0:00	1/18/2008 0:00	V0095699	209
348.54	2/19/2008 0:00	10/26/2007 0:00	2/15/2008 0:00	V0098452	116
1,700.00	9/11/2007 0:00	4/5/2007 0:00	9/11/2007 0:00	V0091718	159
187.09	2/7/2008 0:00	10/25/2007 0:00	2/7/2008 0:00	V0098233	105
54.60	9/18/2007 0:00	3/26/2007 0:00	9/18/2007 0:00	V0092198	176
50.00	3/17/2008 0:00	8/4/2007 0:00	3/17/2008 0:00	V0099568	226
7,350.00	12/13/2007 0:00	5/30/2007 0:00	12/13/2007 0:00	V0095093	197
121,965.75	10/30/2007 0:00	5/31/2007 0:00	10/30/2007 0:00	V0093599	152
1,019.72	10/25/2007 0:00	6/1/2007 0:00	10/25/2007 0:00	V0093467	146
53.00	3/27/2008 0:00	11/2/2007 0:00	3/27/2008 0:00	V0099928	146
910.84	3/27/2008 0:00	11/19/2007 0:00	3/27/2008 0:00	V0099921	129
11.45	4/21/2008 0:00	1/4/2008 0:00	4/17/2008 0:00	V0100606	108
4,170.04	2/19/2008 0:00	11/12/2007 0:00	2/19/2008 0:00	V0098558	99
328.60	2/19/2008 0:00	11/12/2007 0:00	2/19/2008 0:00	V0098560	99
220.48	9/20/2007 0:00	6/18/2007 0:00	9/20/2007 0:00	V0092276	94
9,473.75	9/20/2007 0:00	6/19/2007 0:00	9/20/2007 0:00	V0092277	93
57.28	7/24/2007 0:00	4/7/2007 0:00	7/24/2007 0:00	V0088735	108
34.39	7/24/2007 0:00	4/14/2007 0:00	7/24/2007 0:00	V0088736	101
144.70	11/29/2007 0:00	8/6/2007 0:00	11/29/2007 0:00	V0094492	115
112.76	5/29/2008 0:00	2/20/2008 0:00	5/28/2008 0:00	V0101771	99
112.76	5/21/2008 0:00	2/13/2008 0:00	5/20/2008 0:00	V0101524	98
72.14	5/22/2008 0:00	2/20/2008 0:00	5/22/2008 0:00	V0101570	92
112.76	5/29/2008 0:00	2/27/2008 0:00	5/28/2008 0:00	V0101772	92
117.16	1/29/2008 0:00	10/15/2007 0:00	1/28/2008 0:00	V0097646	106
251.75	5/29/2008 0:00	1/19/2007 0:00	5/28/2008 0:00	V0101714	496
48.61	5/29/2008 0:00	10/18/2007 0:00	5/28/2008 0:00	V0101710	224
49.34	5/29/2008 0:00	10/20/2007 0:00	5/28/2008 0:00	V0101713	222
72.90	4/26/2008 0:00	9/14/2007 0:00	4/24/2008 0:00	V0100760	225
750.00	11/13/2007 0:00	7/16/2007 0:00	11/13/2007 0:00	V0094155	120

SPARTANBURG COMMUNITY COLLEGE VOUCHERS

F/Y 2007-08

Appendix B

AMOUNT	CHECK DATE	INVOICE DATE	VOUCHER DATE	VOUCHERS	DAYS
4,000.00	11/13/2007 0:00	7/16/2007 0:00	11/13/2007 0:00	V0094156	120
54.40	2/28/2008 0:00	9/30/2007 0:00	2/28/2008 0:00	V0098924	151
(98.04)	4/16/2008 0:00	3/1/2005 0:00	4/15/2008 0:00	V0100537	1142
(3.50)	10/9/2007 0:00	11/8/2005 0:00	10/9/2007 0:00	V0092959	700
(3.92)	7/18/2007 0:00	2/9/2006 0:00	7/17/2007 0:00	V0088518	524
(77.50)	8/2/2007 0:00	6/14/2006 0:00	8/2/2007 0:00	V0088979	414
(1,440.00)	3/12/2008 0:00	5/17/2007 0:00	3/11/2008 0:00	V0099383	300
(55.08)	11/1/2007 0:00	1/9/2007 0:00	11/1/2007 0:00	V0093689	296
(771.29)	7/18/2007 0:00	9/27/2006 0:00	7/17/2007 0:00	V0088516	294
(423.06)	7/23/2007 0:00	10/10/2006 0:00	7/19/2007 0:00	V0088580	286
(917.46)	7/26/2007 0:00	11/13/2006 0:00	7/26/2007 0:00	V0088824	255
(195.09)	7/24/2007 0:00	11/25/2006 0:00	7/23/2007 0:00	V0088700	241
(631.25)	8/1/2007 0:00	12/5/2006 0:00	7/31/2007 0:00	V0088875	239
(377.76)	7/26/2007 0:00	12/14/2006 0:00	7/26/2007 0:00	V0088825	224
(238.00)	3/17/2008 0:00	8/10/2007 0:00	3/14/2008 0:00	V0099546	220
(8,276.70)	7/18/2007 0:00	12/12/2006 0:00	7/17/2007 0:00	V0088535	218
(1,283.04)	7/18/2007 0:00	12/14/2006 0:00	7/17/2007 0:00	V0088531	216
(1,202.82)	5/16/2008 0:00	10/16/2007 0:00	5/14/2008 0:00	V0101433	213
(94.50)	7/23/2007 0:00	2/2/2007 0:00	7/19/2007 0:00	V0088592	171
(557.34)	9/18/2007 0:00	4/4/2007 0:00	9/18/2007 0:00	V0092175	167
(76.50)	4/26/2008 0:00	11/14/2007 0:00	4/24/2008 0:00	V0100778	164
(660.00)	3/17/2008 0:00	10/11/2007 0:00	3/14/2008 0:00	V0099547	158
(831.60)	3/17/2008 0:00	10/11/2007 0:00	3/14/2008 0:00	V0099548	158
(141.00)	7/18/2007 0:00	2/12/2007 0:00	7/17/2007 0:00	V0088536	156
(520.88)	7/18/2007 0:00	2/14/2007 0:00	7/17/2007 0:00	V0088517	154
(394.00)	3/17/2008 0:00	10/16/2007 0:00	3/14/2008 0:00	V0099549	153
(1,106.00)	3/17/2008 0:00	10/16/2007 0:00	3/14/2008 0:00	V0099550	153
(948.00)	3/17/2008 0:00	10/16/2007 0:00	3/14/2008 0:00	V0099551	153
(4,662.06)	7/26/2007 0:00	3/1/2007 0:00	7/26/2007 0:00	V0088827	147
(9,743.67)	7/24/2007 0:00	2/28/2007 0:00	7/23/2007 0:00	V0088688	146
(163.50)	3/12/2008 0:00	10/18/2007 0:00	3/10/2008 0:00	V0099362	146
(1,174.25)	7/18/2007 0:00	2/23/2007 0:00	7/17/2007 0:00	V0088529	145
(3,328.75)	7/23/2007 0:00	2/28/2007 0:00	7/19/2007 0:00	V0088642	145
(636.19)	3/18/2008 0:00	10/26/2007 0:00	3/18/2008 0:00	V0099641	144
(85.00)	4/26/2008 0:00	12/4/2007 0:00	4/22/2008 0:00	V0100724	144
(83.50)	7/23/2007 0:00	3/5/2007 0:00	7/19/2007 0:00	V0088593	140
(4,076.22)	3/18/2008 0:00	10/30/2007 0:00	3/18/2008 0:00	V0099640	140
(3,045.86)	7/18/2007 0:00	3/1/2007 0:00	7/17/2007 0:00	V0088528	139
(3,498.64)	7/18/2007 0:00	3/2/2007 0:00	7/17/2007 0:00	V0088540	138
(98.04)	4/16/2008 0:00	12/1/2007 0:00	4/15/2008 0:00	V0100538	137
(7,272.90)	7/18/2007 0:00	3/5/2007 0:00	7/17/2007 0:00	V0088538	135
(3,829.30)	7/18/2007 0:00	3/5/2007 0:00	7/17/2007 0:00	V0088539	135
(2,013.60)	7/18/2007 0:00	3/6/2007 0:00	7/17/2007 0:00	V0088541	134
(318.67)	7/23/2007 0:00	3/12/2007 0:00	7/19/2007 0:00	V0088668	133
(32.64)	7/26/2007 0:00	3/15/2007 0:00	7/26/2007 0:00	V0088826	133
(4,242.40)	3/18/2008 0:00	11/6/2007 0:00	3/18/2008 0:00	V0099642	133
(5,643.93)	7/18/2007 0:00	3/8/2007 0:00	7/17/2007 0:00	V0088537	132

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AMOUNT	CHECK DATE	INVOICE DATE	VOUCHER DATE	VOUCHERS	DAYS
(1,695.54)	11/29/2007 0:00	7/23/2007 0:00	11/29/2007 0:00	V0094527	129
(2,067.53)	7/23/2007 0:00	3/19/2007 0:00	7/19/2007 0:00	V0088663	126
(3,295.61)	7/23/2007 0:00	3/19/2007 0:00	7/19/2007 0:00	V0088664	126
(231.50)	3/12/2008 0:00	11/16/2007 0:00	3/10/2008 0:00	V0099360	117
(134.00)	3/17/2008 0:00	11/21/2007 0:00	3/14/2008 0:00	V0099545	117
(76.25)	3/17/2008 0:00	11/28/2007 0:00	3/14/2008 0:00	V0099532	110
(267.03)	6/30/2008 0:00	3/14/2008 0:00	6/26/2008 0:00	V0103262	108
(699.27)	3/12/2008 0:00	11/27/2007 0:00	3/10/2008 0:00	V0099355	106
(56.74)	5/16/2008 0:00	2/1/2008 0:00	5/14/2008 0:00	V0101432	105
(32.50)	3/12/2008 0:00	11/29/2007 0:00	3/10/2008 0:00	V0099359	104
(430.00)	3/17/2008 0:00	12/6/2007 0:00	3/14/2008 0:00	V0099552	102
(42.00)	11/6/2007 0:00	7/30/2007 0:00	11/5/2007 0:00	V0093831	99
(3,108.53)	7/18/2007 0:00	4/11/2007 0:00	7/17/2007 0:00	V0088512	98
(32.07)	7/18/2007 0:00	4/13/2007 0:00	7/17/2007 0:00	V0088513	96
(930.03)	7/18/2007 0:00	4/13/2007 0:00	7/17/2007 0:00	V0088514	96
(152.64)	3/17/2008 0:00	12/14/2007 0:00	3/14/2008 0:00	V0099479	94
212.00	6/3/2008 0:00	10/25/2007 0:00	6/2/2008 0:00	V0102478	222
55.65	3/6/2008 0:00	11/26/2007 0:00	3/6/2008 0:00	V0099226	101
20,386.56	6/19/2008 0:00	1/22/2008 0:00	6/19/2008 0:00	V0103097	149
175.25	4/21/2008 0:00	2/7/2005 0:00	4/21/2008 0:00	V0100671	1169
139.50	4/21/2008 0:00	4/14/2005 0:00	4/21/2008 0:00	V0100670	1103
64.50	4/21/2008 0:00	6/1/2005 0:00	4/21/2008 0:00	V0100672	1055
187.50	7/26/2007 0:00	5/18/2005 0:00	7/26/2007 0:00	V0088799	799
41.25	7/26/2007 0:00	5/18/2005 0:00	7/26/2007 0:00	V0088800	799
52.50	7/26/2007 0:00	5/18/2005 0:00	7/26/2007 0:00	V0088801	799
4,355.25	7/26/2007 0:00	8/9/2005 0:00	7/26/2007 0:00	V0088802	716
104.25	7/26/2007 0:00	8/12/2005 0:00	7/26/2007 0:00	V0088804	713
495.00	7/26/2007 0:00	8/15/2005 0:00	7/26/2007 0:00	V0088805	710
1,620.75	8/1/2007 0:00	9/15/2005 0:00	7/26/2007 0:00	V0088803	685
326.25	7/26/2007 0:00	3/17/2006 0:00	7/26/2007 0:00	V0088808	496
1,185.75	7/26/2007 0:00	4/24/2006 0:00	7/26/2007 0:00	V0088806	458
548.25	7/26/2007 0:00	5/24/2006 0:00	7/26/2007 0:00	V0088807	428
219.00	4/21/2008 0:00	2/19/2007 0:00	4/21/2008 0:00	V0100669	427
477.00	7/26/2007 0:00	6/16/2006 0:00	7/26/2007 0:00	V0088809	405
945.00	6/30/2007 0:00	7/10/2006 0:00	6/30/2007 0:00	V0088384	355
208.00	5/21/2008 0:00	10/3/2007 0:00	5/20/2008 0:00	V0101550	231
2.25	5/21/2008 0:00	10/3/2007 0:00	5/20/2008 0:00	V0101551	231
104.00	8/9/2007 0:00	12/27/2006 0:00	8/9/2007 0:00	V0089180	225
4.50	8/9/2007 0:00	12/27/2006 0:00	8/9/2007 0:00	V0089181	225
2.25	2/7/2008 0:00	7/5/2007 0:00	2/7/2008 0:00	V0098235	217
52.00	2/7/2008 0:00	7/5/2007 0:00	2/7/2008 0:00	V0098236	217
364.00	8/9/2007 0:00	1/31/2007 0:00	8/9/2007 0:00	V0089178	190
9.00	8/9/2007 0:00	1/31/2007 0:00	8/9/2007 0:00	V0089179	190
208.00	2/7/2008 0:00	8/29/2007 0:00	2/7/2008 0:00	V0098234	162
2.25	2/7/2008 0:00	8/29/2007 0:00	2/7/2008 0:00	V0098237	162
9.00	8/9/2007 0:00	3/7/2007 0:00	8/9/2007 0:00	V0089176	155
312.00	8/9/2007 0:00	3/7/2007 0:00	8/9/2007 0:00	V0089177	155

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AMOUNT	CHECK DATE	INVOICE DATE	VOUCHER DATE	VOUCHERS	DAYS
850.00	3/4/2008 0:00	10/5/2007 0:00	3/4/2008 0:00	V0099145	151
632.00	9/13/2007 0:00	5/3/2007 0:00	9/13/2007 0:00	V0091957	133
56.00	11/6/2007 0:00	6/26/2007 0:00	11/5/2007 0:00	V0093781	133
1,007.34	2/14/2008 0:00	10/15/2007 0:00	2/14/2008 0:00	V0098427	122
2,742.00	9/6/2007 0:00	5/11/2007 0:00	9/5/2007 0:00	V0091508	118
400.00	1/15/2008 0:00	10/2/2007 0:00	1/14/2008 0:00	V0095503	105
104.00	8/9/2007 0:00	5/2/2007 0:00	8/9/2007 0:00	V0089174	99
4.50	8/9/2007 0:00	5/2/2007 0:00	8/9/2007 0:00	V0089175	99
6,837.26	1/15/2008 0:00	10/15/2007 0:00	1/15/2008 0:00	V0095641	92
3.00	6/5/2008 0:00	1/30/2008 0:00	6/5/2008 0:00	V0102647	127
433.50	2/19/2008 0:00	10/23/2007 0:00	11/12/2007 0:00	V0094062	119
204.00	2/19/2008 0:00	10/23/2007 0:00	11/12/2007 0:00	V0094063	119
647.58	10/9/2007 0:00	10/11/2005 0:00	10/9/2007 0:00	V0092957	728
6.53	10/9/2007 0:00	10/11/2005 0:00	10/9/2007 0:00	V0092958	728
1,058.39	9/18/2007 0:00	10/3/2006 0:00	9/18/2007 0:00	V0092200	350
372.99	3/12/2008 0:00	6/12/2007 0:00	3/10/2008 0:00	V0099341	274
94.70	4/8/2008 0:00	7/12/2007 0:00	4/7/2008 0:00	V0100267	271
383.04	4/16/2008 0:00	8/9/2007 0:00	4/15/2008 0:00	V0100568	251
92.00	4/8/2008 0:00	8/21/2007 0:00	4/7/2008 0:00	V0100266	231
894.00	6/5/2008 0:00	11/7/2007 0:00	6/5/2008 0:00	V0102642	211
298.50	2/5/2008 0:00	7/20/2007 0:00	2/4/2008 0:00	V0097998	200
1,259.45	2/5/2008 0:00	8/2/2007 0:00	2/4/2008 0:00	V0097997	187
23.21	4/21/2008 0:00	11/8/2007 0:00	4/17/2008 0:00	V0100623	165
(38.00)	7/18/2007 0:00	3/17/2007 0:00	7/17/2007 0:00	V0088527	123
37.45	12/11/2007 0:00	8/10/2007 0:00	12/10/2007 0:00	V0094976	123
202.06	1/15/2008 0:00	9/27/2007 0:00	1/14/2008 0:00	V0095545	110
194.94	11/1/2007 0:00	7/19/2007 0:00	11/1/2007 0:00	V0093724	105
222.51	2/5/2008 0:00	10/26/2007 0:00	2/4/2008 0:00	V0098021	102
280.72	11/1/2007 0:00	7/26/2007 0:00	11/1/2007 0:00	V0093723	98
16,020.30	1/29/2008 0:00	10/23/2007 0:00	1/29/2008 0:00	V0097698	98
133.60	11/29/2007 0:00	8/24/2007 0:00	11/29/2007 0:00	V0094518	97
3,335.28	10/2/2007 0:00	7/3/2007 0:00	10/2/2007 0:00	V0092726	91

Appendix C

First Reminder:

_____ (SCC Employee)

You recently received items from _____ ordered through PO # _____.
If these items complete your purchase, please either follow the instructions on the PO for releasing it or send an e-mail to Doug Haulbrook asking him to release the purchase order. Make sure to review, approve and forward any invoices included in the package to Maria Means in Accounts Payable to ensure timely payment.

Please inform me if these items do not complete your order, and the Procurement Department will continue to monitor this purchase.

You can contact me if you have any questions on this process.

Thank you!

Appendix D

Second Reminder:

_____ (SCC Employee)

This is the second notice that you need to release items received from _____ through PO # _____. Notify us if there is a problem with this order. If there is not a problem, either follow the instructions on the PO for releasing it or send an email to Doug Haulbrook asking him to release it. Make sure to review, approve and forward any invoices included in the packaging to Maria Means in Accounts Payable to ensure timely payment.

You can contact the Procurement Department if you have any questions on this process or the order.

Thank you!

Appendix E

Third Reminder:

_____ (SCC Employee)

This is your third notification that you received items from _____ ordered through PO# _____ that has not been released for payment. It is very important that you contact Maria Means in the Accounts Payable Department immediately with the status of this order. We need to have this PO released if all items have been received so that we can process the invoices for payment. If there is a problem with the order, we will work to help you resolve the problem.

Thank you!